೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಕೃಷಿ ವರಮಾನ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕ

ಮಂಡನೆಗೆ ಅನುಮತಿ ಕೋರಿಕೆ

ಪ್ರೊ॥ ಎ. ಲಕ್ಷ್ಮೀಸಾಗರ್ (ಕಾನೂನು ಮತ್ತು ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳ ಸಚಿವರು) (ಮುಖ್ಯ ಮಂತ್ರಿಗಳ ಪರವಾಗಿ).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೆ, ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಕೃಷಿ ವರಮಾನ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಸಭೆಯ ಮುಂದೆ ಮಂಡಿಸಲು ತಮ್ಮ ಅನುಮತಿ ಕೋರಿಕೊಳ್ಳುತ್ತೇನೆ.

ಅಧ್ಯಕ್ಷರು.—ಪ್ರಸ್ತಾವ ಏನೆಂದರೆ : ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಕೃಷಿ ವರಮಾನ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಮಂಡಿಸಲು ಅನುಮತಿ ನೀಡುವುದು.

ಪ್ರಸ್ತಾವ ಅಂಗೀಕರಿಸಲ್ಪಟ್ಟಿತು ಮತ್ತು ಅನುಮತಿ ನೀಡಲಾಯಿತು

ಪ್ರೊ॥ ಎ. ಲಕ್ಷ್ಮೀಸಾಗರ್ (ಕಾನೂನು ಮತ್ತು ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳ ಸಚಿವರು).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೆ, ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಕೃಷಿ ವರಮಾನ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಸಭೆಯ ಮುಂದೆ ಮಂಡಿಸುತ್ತೇನೆ.

ಅಧ್ಯಕ್ಷರು.—ವಿಧೇಯಕವನ್ನು ಮಂಡಿಸಲಾಗಿದೆ.

KARNATAKA LEGISLATIVE ASSEMBLY

(Adjourned Meetings)

THE KARNATAKA AGRICULTURAL INCOME TAX (AMENDMENT) BILL, 1989.

(L. A. Bill No. 9 of 1989)

A Bill further to amend the Karnataka Agricultural Income Tax Act, 1957.

Whereas it is expedient further to amend the Karnataka Agricultural Income Tax Act, 1957 (Karnataka Act 22 of 1957) for the purposes hereinafter appearing ;

Be it enacted by the Karnataka State Legislature in the Fortieth Year of the Republic of India as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Karnataka Agricultural Income Tax (Amendment) Act, 1989.

(2) It shall come into force on the First day of April, 1989.

2. **Amendment of Section 2.**—In Section 2 of the Karnataka Agricultural Income Tax Act, 1957 (Karnataka Act 22 of 1957) (hereinafter referred to as the principal Act), in sub-section (1), in clause (s), for the third proviso, the following shall be substituted namely :

"Provided also that where the previous year in relation to the assessment year commencing on the first day of April, 1989, referred to in the second proviso exceeds a period of twelve months, the provisions of this Act shall apply subject to the modifications specified in the rules in Schedule-A"

3. **Amendment of Section 30.**—In section 30 of the principal Act, in sub-section (2), for the explanation, the following explanation shall be and shall be deemed always to have been substituted, namely :—

"**Explanation.**—For the removal of doubts, it is hereby declared that where before the partition of a Hindu undivided family or branch or an Aliyasanthana family or Maramakkattayam tarward or Tavazi heitherto assessed as undivided the crop is harvested and disposed off, but full payment has not been received for such crop or the crop is harvested and not disposed off, the income from such crop shall, notwithstanding the partition, be deemed to be the income of the Hindu undivided family or branch

or the Aliyasanthana family or the Marumakkattayam tarward or the Tavazi for the year or years in which it is received or is receivable, and shall be assessed as the income of such family or branch or Aliyasanthana family or Marumakkattayam tarward or Tavazi according to the method of accounting regularly employed by it immediately before such partition.

4. **Amendment of Schedule.**—In the Schedule to the principal Act, in Part II, for the figures "1750" and "9250", the figures "2000" and "9500" shall respectively be deemed to have been substituted with effect from the first day of April, 1987.

5. **Insertion of new Schedule-A.**—After the Schedule to the principal Act, the following Schedule shall be inserted, namely:—

SCHEDULE-A

[See section 2 (1) (S)]

Modifications subject to which the provisions of this Act shall apply in cases where the previous year in relation to the assessment year commencing on the first day of April, 1989, referred to in the second proviso to clause (s) of sub-section (1) of section 2, exceeds twelve months.

1. **Definitions:** In this Schedule, "transitionaj previous year" means the period reckoned as the previous year for the assessment year commencing on the First day of April, 1989, in the manner specified in the second proviso to clause (S) of sub-section (1) of section 2.

2. **Special provisions in case where the transitional previous year is longer than twelve months.**—In a case where the transitional previous year is longer than twelve months, the provisions of this Act shall apply subject to the modifications provided in rules 3, 4 and 5 of this Schedule.

3. **Modifications pertaining to monetary limits, etc.**—The provisions of this Act specified in column (1) of the Table below, shall be subject to the modification that the reference therein to the amount or amounts specified in the corresponding entry in column (2) of the said Table, shall be construed as a reference to the amount or amounts as increased by multiplying each such amount by a fraction of which the numerator is the number of months in the transitional previous year and the denominator is twelve:

Provided that for the purpose of this rule and rules 4 and 5, where the transitional previous year includes a part of a month, then, if such part is fifteen days or more, it shall be increased to one complete month and if such part is less than fifteen days, it shall be ignored.

TABLE

Provision of the Act	Amount
(1)	(2)
Section 5 A (1)	6,000-00 9,000-00 & 12,000-00

4. **Modification in respect of depreciation allowance.**—Where the assessee's agricultural income for a period of thirteen months or more is included in his total income for the transitional previous year, the allowance under clause (S) of sub-section (1) of section 5 in respect of depreciation of buildings, machinary, plant, fencing materials, hose-pipes and furniture, calculated in the manner stated therein, shall be increased by multiplying it by a fraction of which the numerator is the number of months in the transitional previous year and the denominator is twelve.

5. **Modification in respect of rate of tax.**—The tax chargeable on the total agricultural income of the transitional previous year shall be calculated at the average rate of tax on the amount obtained by multiplying such total agricultural income by a fraction of which the numerator is twelve and the denominator is the number of months in transitional previous year, as if the resultant amount were the total income.

6. **Power of Government to grant relief in case of hardship.**—The Government may, if it considers it desirable or expedient so to do for avoiding genuine hardship, by general or special order, grant appropriate relief in any case or class of cases where the transitional previous year is longer than twelve months".

7. **Validation.**—(1) Anything done or any action taken or purported to be done or taken (including any notices or orders issued and of all proceedings held for levying, assessment re-assessment, revision or assessment and collection of tax), under the principal Act before the commencement of this Act shall, notwithstanding any Judgement, decree or order of any court, tribunal or any other authority be deemed to have been validly done, taken, issued, made or held under the principal Act as amended by section 3 of this Act, and accordingly,—

(a) no suit or other proceedings shall be entertained or continued in any court for the refund of any tax paid under the principal Act;

(b) where any amount which had been received or realised by way of such tax had been refunded before the commencement of

this Act and such refund would not have been allowed if provisions of section 3 of this Act had been in force on the date on which the order for such refund was passed the amount so refunded may be recovered as an arrear of tax under the principal Act.

(c) no court shall enforce any decree or order directing refund of any tax paid under the principal Act.

(2) For the removal of doubts it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person,—

(a) from questioning in accordance with the provisions of the principal Act as amended by this Act, any assessment, re-assessment revision of assessment, levy or collection or tax referred to in sub-section (1), or

(b) from claiming refund of any tax paid by him in excess of the amount due from him by way of tax under the principal Act as amended by this Act.

"I hereby certify that this Bill is a money Bill within the meaning of Article 199 of the constitution of India.

Speaker".

Dated :

STATEMENT OF OBJECTS AND REASONS

(As appended to at the time of introduction of the Bill)

To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Karnataka Agricultural Income Tax Act, 1957.

Opportunity is also taken to rationalise certain provisions of the said Act.

Hence the Bill.

FINANCIAL MEMORANDUM

There is no extra expenditure involved by this Amendment.

S. R. BOMMAI,
Chief Minister.
M. INNASAPPA
Secretary.

ANNEXURE

Extract from the Karnataka Agricultural Income Tax Act, 1957 (Karnataka Act 22 of 1959)

xx xx xx

xx xx xx

Section 2(1) (S) "Previous year",—

Save as otherwise provided in this clause, means the financial year immediately preceeding the assessment year :

Provided that in the case of the source of agricultural income newly coming into existence, in the said financial year, the previous year shall be the period begining with the date on which the source of agricultural income newly comes into existence and ending with the said financial year :

Provided further that "Previous year", in relation to the assessment year commencing on the 1st day of April, 1989, means the period which begins with the date immediately following the last date of previous year relevant to the assessment year commencing on the last day of April, 1988, and ends on the 31st day of March, 1989.

Provided also that where the previous year in relation the assessment year commencing on the 1st day of April, 1989 referred to in the first proviso exceeds a period of 12 months, the previous year relevant to the initial year of change shall be for a period longer than 12 months and the provisions of this Act shall apply accordingly".

xx xx xx

Section 30 (2)

xx xx xx

"**Explanation.**— For the removal of doubts, it is hereby declared that where any crop is harvested but not disposed off before the partition of a Hindu Undivided family, or a branch, an Aliyasanthana family or Marumakkattayam tarwad or tavazi hitherto assessed as undivided, the income from such crop shall be deemed to be the income of such Hindu Undivided Family or a branch or Aliyasanthana Family or Marumakkattayam tarwad or tavazi and the estimated value of such crop at the average market rate shall be assessed as the income for the year of harvest or the cash amount received for such crop shall be assessed as the income for the year or years in which it is received, according to the method of accounting regularly employed by the assessee, and where no method of accounting has been regularly employed by the assessee, the estimated value of such crop at the average market rate shall be assessed as the income for the year of harvest".

SCHEDULE

(See Section 3)

Rates of Agricultural Income-tax

XXX XXX XXX

PART II

In the case of a Registered Firm. –

Where the total agricultural income does not exceed Rs. 20,000	Nil
Where the total agricultural income exceeds Rs. 20,000 but does not exceed Rs. 25,000.	5 per cent of the amount by which the total income exceeds Rs. 20,000.
Where the total agricultural income exceeds Rs. 25,000 but does not exceed Rs. 50,000	Rs. 250 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000.
fWhere the total agricultural income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000.	Rs. 1,750 plus 15 per cent of the amount by which the total income exceeds Rs. 50,000.
here the total agricultural income exceeds Rs. 1,00,000.	Rs. 9,250 plus 24 per cent of the amount by which the total income exceeds Rs. 1,00,000.